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Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

For Fiscal Year 1991 Through **May 31, 1991,** And Other Periods

Highlight

Military active duty pay, veterans benefits, and supplemental security income payments for June 1, 1991, were accelerated to May 31, 1991.

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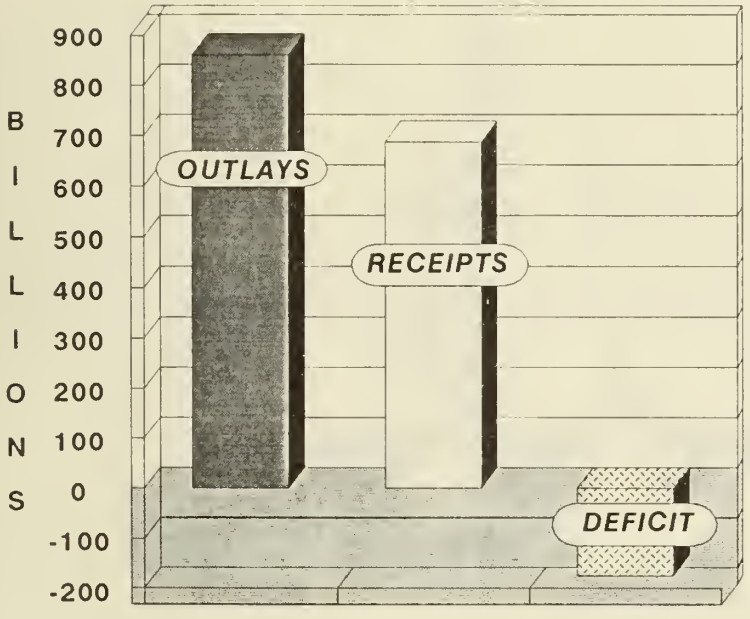
RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH MAY 1991



Contents

Summary, page 2

Receipts, page 6

Outlays, page 7

Means of financing, page 20

Receipts/outlays by month, page 26

Federal trust funds/securities, page 28

Receipts by source/outlays by function, page 29

Explanatory notes, page 30

Compiled and Published by
The Financial Management Service
Department of the Treasury

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds of receipts are treated as deductions from gross receipts, revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1990 and 1991, by Month

[$ millions]

Period	Receipts	Outlays	Deficit/Surplus ( )
FY 1990			
October	68,420	94,503	26,084
November	71,174	100,906	29,732
December	89,122	103,893	14,772
January	99,524	91,242	−8,282
February	65,141	100,348	35,207
March	64,805	118,128	53,324
April	139,604	97,775	−41,829
May	69,186	111,668	42,482
June	110,601	121,706	11,105
July	72,329	98,253	25,924
August	78,462	131,181	52,719
September	102,939	82,160	−20,778
Year-to-Date	[1]1,031,308	[1]1,251,766	[1]220,458
FY 1991			
October	76,986	108,270	31,285
November	70,507	118,142	47,635
December	101,900	109,212	7,311
January	100,713	99,023	−1,690
February	67,657	93,834	26,177
March	64,805	105,876	41,071
April	140,380	110,249	−30,131
May	63,560	116,906	53,346
Year-to-Date	686,506	861,510	175,004

[1] The receipt, outlay and deficit figures differ from the 1992 Budget released by the Office of Management and Budget on February 4, 1991 by a net of $62 million, due mainly to revisions in data following the release of the Final September 1990 Monthly Treasury Statement.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, May 1991 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Prior Fiscal Year to Date (1990)	Budget Estimates Next Fiscal Year (1992)[1]
Total on-budget and off-budget results:					
Total receipts	63,560	686,506	1,091,440	666,977	1,165,029
On-budget receipts	41,957	489,944	793,153	480,664	849,775
Off-budget receipts	21,603	196,563	298,287	186,313	315,254
Total outlays	116,906	861,510	1,409,563	818,465	1,445,902
On-budget outlays	95,902	702,104	1,171,658	670,709	1,194,205
Off-budget outlays	21,004	159,406	237,905	147,756	251,697
Total surplus (+) or deficit (−)	−53,346	−175,004	−318,123	−151,488	−280,874
On-budget surplus (+) or deficit (−)	−53,945	−212,160	−378,505	−190,045	−344,430
Off-budget surplus (+) or deficit (−)	+599	+37,156	+60,382	+38,557	+63,557
Total on-budget and off-budget financing	53,346	175,004	318,123	151,488	280,874
Means of financing:					
Borrowing from the public	41,742	186,793	307,192	172,041	277,770
Reduction of operating cash, increase (−)	20,362	12,302	10,155	27,271	.....
By other means	−8,758	−24,091	776	−47,824	3,104

[1]Based on the FY 1992 Budget released by the Office of Management and Budget on February 4, 1991.
Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1990 and 1991

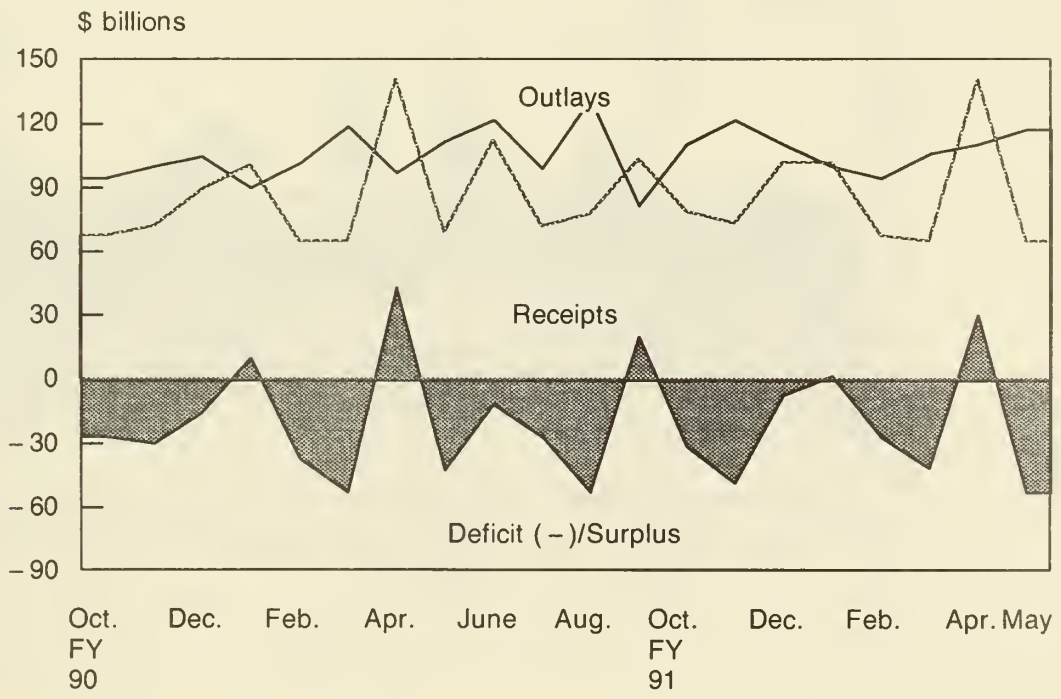


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1990 and 1991

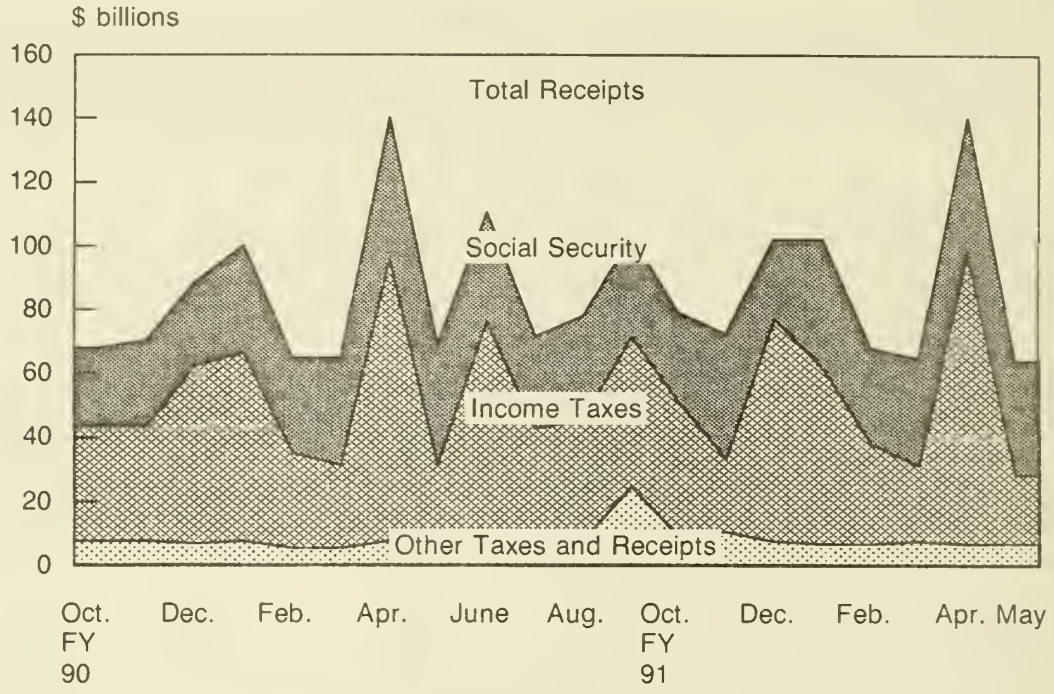


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1990 and 1991

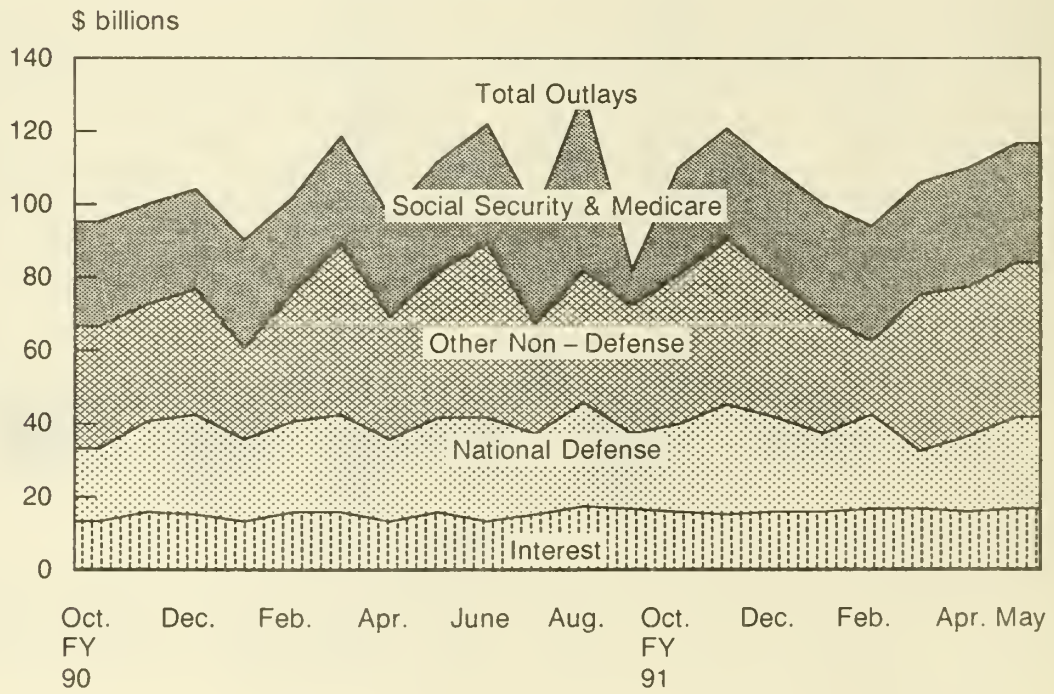


Table 3. Summary of Receipts and Outlays of the U.S. Government, May 1991 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	20,005	302,189	300,801	492,635
Corporation income taxes	2,032	59,891	53,929	95,866
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	21,603	196,563	186,313	298,287
Employment taxes and contributions (on-budget)	5,590	50,285	47,931	77,888
Unemployment Insurance	6,928	15,442	15,784	21,194
Other retirement contributions	426	3,057	3,027	4,586
Excise taxes	3,653	26,137	23,215	44,810
Estate and gift taxes	835	7,574	7,967	12,241
Customs duties	1,244	10,436	10,915	17,698
Miscellaneous receipts	1,245	14,933	17,095	26,236
Total Receipts	63,560	686,506	666,977	1,091,440
(On-budget)	41,957	489,944	480,664	793,153
(Off-budget)	21,603	196,563	186,313	298,287
Budget Outlays				
Legislative Branch	352	1,557	1,575	2,548
The Judiciary	217	1,245	951	2,056
Executive Office of the President	17	129	97	258
Funds Appropriated to the President	1,605	10,238	7,414	11,254
Department of Agriculture	5,061	39,662	33,982	55,432
Department of Commerce	252	1,812	2,302	2,796
Department of Defense—Military	24,091	169,699	192,414	295,651
Department of Defense—Civil	2,224	17,541	16,521	26,415
Department of Education	2,152	18,060	16,569	24,839
Department of Energy	1,224	8,106	8,145	13,539
Department of Health and Human Services, except Social Security	20,500	142,043	126,207	222,435
Department of Health and Human Services, Social Security	22,540	174,318	158,814	263,837
Department of Housing and Urban Development	1,839	15,221	13,400	23,473
Department of the Interior	570	4,044	3,888	6,386
Department of Justice	755	5,673	4,403	8,689
Department of Labor	3,275	22,565	16,683	34,503
Department of State	355	2,946	2,747	4,306
Department of Transportation	2,573	19,680	18,530	30,768
Department of the Treasury:				
Interest on the Public Debt	23,151	183,286	168,149	286,290
Other	−330	−5,515	−4,880	−9,243
Department of Veterans Affairs	3,668	22,424	19,176	31,338
Environmental Protection Agency	426	3,705	3,291	5,776
General Services Administration	396	240	−267	756
National Aeronautics and Space Administration	1,235	9,410	8,137	13,499
Office of Personnel Management	2,690	22,926	21,000	35,161
Small Business Administration	37	446	484	529
Other independent agencies:				
Resolution Trust Corporation	1,427	19,919	16,191	84,579
Other	2,491	14,050	19,899	41,130
Undistributed offsetting receipts:				
Interest	−4,707	−39,379	−34,411	−70,343
Other	−3,180	−24,539	−22,946	−39,093
Total Outlays	116,906	861,510	818,465	1,409,563
(On-budget)	95,902	702,104	670,709	1,171,658
(Off-budget)	21,004	159,406	147,756	237,905
Surplus (+) or deficit (−)	−53,346	−175,004	−151,488	−318,123
(On-budget)	−53,945	−212,160	−190,045	−378,505
(Off-budget)	+599	+37,156	+38,557	+60,382

[1]Based on the FY 1992 Budget released by the Office of Management and Budget on February 4, 1991.

. . No Transactions.

Table 4. Receipts of the U.S. Government, May 1991 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	[1]36,958			275,833			261,384		
Presidential Election Campaign Fund	6			26			26		
Other	[1]3,067			98,798			105,962		
Total—Individual income taxes	**40,031**	**20,026**	**20,005**	**374,658**	**72,468**	**302,189**	**367,372**	**66,571**	**300,801**
Corporation income taxes	**2,931**	**899**	**2,032**	**70,680**	**10,789**	**59,891**	**65,708**	**11,779**	**53,929**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	[1]18,342	.....	18,342	163,743	.....	163,743	157,004	.....	157,004
Self-Employment Contributions Act taxes	[1]1,174	.....	1,174	13,847	.....	13,847	11,931	..	11,931
Deposits by States	(**)	.....	(**)	−1	.....	−1	16	.....	16
Other	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—FOASI trust fund	19,516	.....	19,516	177,589	.....	177,589	168,951	.....	168,951
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]1,961	.....	1,961	17,493	.....	17,493	16,197	.....	16,197
Self-Employment Contributions Act taxes	[1]125	.....	125	1,480	.....	1,480	1,169	.....	1,169
Deposits by States	(**)	.....	(**)	1	.....	1	−4	.....	−4
Other	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Total—FDI trust fund	2,086	.....	2,086	18,973	.....	18,973	17,362	.....	17,362
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]4,940	.....	4,940	43,940	.....	43,940	42,212	.....	42,212
Self-Employment Contributions Act taxes	[1]305	.....	305	3,687	.....	3,687	3,123	.....	3,123
Receipts from Railroad Retirement Board	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States	(**)	.....	(**)	2	.....	2	−8	.....	−8
Total—FHI trust fund	5,245	.....	5,245	47,629	.....	47,629	45,327	.....	45,327
Railroad retirement accounts:									
Rail industry pension fund	213	−1	214	1,528	−4	1,532	1,522	33	1,488
Railroad social security equivalent benefit	131	.....	131	1,124	.....	1,124	1,115	.....	1,115
Total—Employment taxes and contributions	27,192	−1	27,192	246,843	−4	246,848	234,277	33	234,243
Unemployment insurance:									
State taxes deposited in Treasury	5,006	.....	5,006	11,326	.....	11,326	11,862	.....	11,862
Federal Unemployment Tax Act taxes	1,916	14	1,902	3,999	108	3,891	3,793	112	3,681
Railroad Unemployment taxes	−2	.....	−2	141	.....	141	156	.....	156
Railroad debt repayment	22	.....	22	83	.....	83	85	.....	85
Total—Unemployment insurance	6,942	14	6,928	15,550	108	15,442	15,896	112	15,784
Other retirement contributions:									
Federal employees retirement—Employee contributions	417	.....	417	2,983	.....	2,983	2,951	.....	2,951
Contributions for non-Federal employees	8	.....	8	74	.....	74	77	.....	77
Total—Other retirement contributions	426	.....	426	3,057	.....	3,057	3,027	.....	3,027
Total—Social insurance taxes and contributions	**34,559**	**13**	**34,546**	**265,450**	**103**	**265,347**	**253,200**	**145**	**253,055**
Excise taxes:									
Miscellaneous excise taxes[2]	1,839	27	1,811	11,814	267	11,548	11,019	475	10,544
Airport and airway trust fund	401	.....	401	2,994	7	2,986	2,552	7	2,545
Highway trust fund	1,381	.....	1,381	11,428	264	11,164	10,092	407	9,686
Black lung disability trust fund	59	.....	59	439	.....	439	440	.....	440
Total—Excise taxes	**3,681**	**27**	**3,653**	**26,675**	**538**	**26,137**	**24,104**	**889**	**23,215**
Estate and gift taxes	**861**	**25**	**835**	**7,785**	**212**	**7,574**	**8,143**	**176**	**7,967**
Customs duties	**1,309**	**65**	**1,244**	**10,955**	**519**	**10,436**	**11,369**	**454**	**10,915**
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	978	.....	978	12,739	.....	12,739	15,129	.....	15,129
All other	268	(**)	267	2,201	8	2,193	1,969	2	1,966
Total—Miscellaneous receipts	**1,245**	**(**)**	**1,245**	**14,941**	**8**	**14,933**	**17,097**	**2**	**17,095**
Total—Receipts	**84,617**	**21,058**	**63,560**	**771,144**	**84,637**	**686,506**	**746,993**	**80,016**	**666,977**
Total—On-budget	**63,015**	**21,058**	**41,957**	**574,581**	**84,637**	**489,944**	**560,680**	**80,016**	**480,664**
Total—Off-budget	**21,603**	.....	**21,603**	**196,563**	.....	**196,563**	**186,313**	.....	**186,313**

[1]In accordance with the provisions of the Social Security Act as amended "Individual Income Taxes Withheld" have been increased and "Federal Insurance Contributions Act Taxes" correspondingly decreased by $4,222 million to correct estimates for the quarter ending June 30, 1990. "Individual Income Taxes, Other" have been decreased and "Self Employment Contributions Act Taxes" correspondingly increased by $141 million to correct estimates for calendar year 1988 and prior.

[2]Includes amounts for windfall profits tax pursuant to P L 96-223

..... No Transactions.

(**) Less than $500,000.

Note: Details may not add to totals due to rounding

Table 5. Outlays of the U.S. Government, May 1991 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	33	(**)	33	256	1	255	254	1	254
House of Representatives	55	(**)	55	436	1	436	390	1	389
Joint items	6	.....	6	82	.....	82	108	.....	108
Congressional Budget Office	2	.....	2	13	.....	13	12	.....	12
Architect of the Capitol	14	1	14	111	5	106	96	6	90
Library of Congress	183	.....	183	328	.....	328	381	.....	381
Government Printing Office:									
Revolving fund (net)	−13	.....	−13	−27	.....	−27	23	.....	23
General fund appropriations	10	.....	10	77	.....	77	62	.....	62
General Accounting Office	42	.....	42	268	.....	268	247	.....	247
United States Tax Court	2	.....	2	20	.....	20	19	.....	19
Other Legislative Branch agencies	21	.....	21	19	.....	19	19	.....	19
Proprietary receipts from the public	.....	1	−1	.....	5	−5	.....	16	−16
Intrabudgetary transactions	−1	.....	−1	−15	.....	−15	−12	.....	−12
Total—Legislative Branch	**354**	**1**	**352**	**1,568**	**12**	**1,557**	**1,598**	**23**	**1,575**
The Judiciary:									
Supreme Court of the United States	4	.....	4	14	.....	14	10	.....	10
Courts of appeals, district courts, and other judicial services	211	.....	211	1,177	.....	1,177	892	.....	892
Other	2	.....	2	55	.....	55	48	.....	48
Total—The Judiciary	**217**	.....	**217**	**1,245**	.....	**1,245**	**951**	.....	**951**
Executive Office of the President:									
Compensation of the President and the White House Office	3	.....	3	22	.....	22	20	.....	20
Office of Management and Budget	7	.....	7	35	.....	35	29	.....	29
Other	8	.....	8	72	.....	72	48	.....	48
Total—Executive Office of the President	**17**	.....	**17**	**129**	.....	**129**	**97**	.....	**97**
Funds Appropriated to the President:									
International Security Assistance:									
Guarantee reserve fund	37	11	26	5,791	62	5,729	483	425	58
Foreign military financing	107	.....	107	−733	.....	−733	3,251	.....	3,251
Economic support fund	1,217	.....	1,217	3,544	.....	3,544	2,738	.....	2,738
Military assistance	2	.....	2	58	.....	58	332	.....	332
Peacekeeping Operations	2	.....	2	31	.....	31	19	.....	19
Other	4	.....	4	25	.....	25	25	.....	25
Proprietary receipts from the public	.....	5	−5	.....	246	−246	.....	306	−306
Total—International Security Assistance	1,369	15	1,354	8,717	307	8,410	6,848	731	6,117
International Development Assistance:									
Multilateral assistance:									
Contributions to the International Development Association	.....	.....	.....	530	.....	530	688	.....	688
International Organizations and Programs	5	.....	5	200	.....	200	196	.....	196
Other	19	.....	19	342	.....	342	273	.....	273
Total—Multilateral assistance	24	.....	24	1,072	.....	1,072	1,156	.....	1,156
Agency for International Development:									
Functional Development Assistance Program	133	.....	133	1,026	.....	1,026	1,042	.....	1,042
Sub-Saharan Africa Development Assistance	37	.....	37	281	.....	281	217	.....	217
Operating Expenses	33	.....	33	272	.....	272	287	.....	287
Payment to Foreign Service Retirement and Disability Fund	.....	.....	.....	40	.....	40	.....	.....	.....
Other	37	1	36	161	28	133	104	27	77
Proprietary receipts from the public	.....	66	−66	.....	546	−546	.....	508	−508
Total—Agency for International Development	240	67	174	1,781	574	1,207	1,650	535	1,115
Peace Corps	15	.....	15	120	.....	120	106	.....	106
Overseas Private Investment Corporation	5	16	−11	35	118	−83	27	124	−98
Other	6	(**)	6	45	10	34	44	6	38
Total—International Development Assistance	291	82	208	3,052	702	2,349	2,984	665	2,319

Table 5. Outlays of the U.S. Government, May 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President—Continued									
International Monetary Programs	−460	.....	−460	−108	.....	−108	−225	.....	−225
Military Sales Programs:									
Special Defense Acquisition Fund	19	(**)	19	118	227	−108	137	205	−68
Foreign Military Sales Trust Fund	940	.....	940	7,817	.....	7,817	5,915	.....	5,915
Kuwait Civil Reconstruction Trust Fund	(**)	.....	(**)	(**)	.....	(**)	.....	.....	.....
Proprietary receipts from the public	.....	458	−458	.....	8,129	−8,129	.....	6,702	−6,702
Other	1	.....	1	6	.....	6	57	.....	57
Total—Funds Appropriated to the President	2,160	556	1,605	19,603	9,365	10,238	15,717	8,303	7,414
Department of Agriculture:									
Agricultural Research Service	63	.....	63	414	.....	414	414	.....	414
Cooperative State Research Service	35	.....	35	254	.....	254	241	.....	241
Extension Service	34	.....	34	240	.....	240	244	.....	244
Foreign Agricultural Service	9	.....	9	72	.....	72	62	.....	62
Foreign Assistance Programs	91	.....	91	507	.....	507	499	.....	499
Agricultural Stabilization and Conservation Service:									
Conservation Programs	15	.....	15	1,693	.....	1,693	1,527	.....	1,527
Other	−47	.....	−47	−9	.....	−9	9	.....	9
Federal Crop Insurance Corporation	53	2	51	749	293	457	973	303	670
Commodity Credit Corporation:									
Price support and related programs	1,486	716	769	15,377	4,894	10,483	13,349	5,511	7,838
National Wool Act Program	1	.....	1	168	.....	168	100	.....	100
Rural Electrification Administration	157	128	28	2,729	2,567	162	2,754	2,589	165
Farmers Home Administration:									
Public enterprise funds:									
Agricultural credit insurance fund	787	146	641	2,851	2,024	828	3,284	2,251	1,033
Rural housing insurance fund	548	251	298	3,483	1,732	1,751	3,635	1,740	1,895
Rural development insurance fund	107	28	78	788	329	459	2,294	1,725	569
Other	2	(**)	2	9	2	7	6	1	4
Salaries and expenses	51	.....	51	267	.....	267	272	.....	272
Rural water and waste disposal grants	11	.....	11	92	.....	92	85	.....	85
Other	6	.....	6	57	.....	57	50	.....	50
Total—Farmers Home Administration	1,512	425	1,087	7,547	4,086	3,460	9,627	5,719	3,908
Soil Conservation Service	82	.....	82	531	.....	531	515	.....	515
Animal and Plant Health Inspection Service	44	.....	44	269	.....	269	226	.....	226
Agricultural Marketing Service	16	.....	16	468	1	467	377	.....	377
Food Safety and Inspection Service	50	.....	50	304	.....	304	290	.....	290
Food and Nutrition Service:									
Food stamp program	1,675	.....	1,675	12,902	.....	12,902	10,406	.....	10,406
State child nutrition payments	562	.....	562	4,113	.....	4,113	3,687	.....	3,687
Women, infants and children programs	189	.....	189	1,563	.....	1,563	1,489	.....	1,489
Other	43	.....	43	379	.....	379	370	.....	370
Total—Food and Nutrition Service	2,469	.....	2,469	18,957	.....	18,957	15,952	.....	15,952
Forest Service:									
National Forest system	99	.....	99	759	.....	759	849	.....	849
Forest Service permanent appropriations	22	.....	22	203	.....	203	237	.....	237
Other	162	.....	162	837	.....	837	589	.....	589
Total—Forest Service	283	.....	283	1,800	.....	1,800	1,675	.....	1,675
Other	37	3	34	270	20	250	285	23	262
Proprietary receipts from the public	.....	55	−55	.....	817	−817	.....	991	−991
Intrabudgetary transactions	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Total—Department of Agriculture	6,391	1,330	5,061	52,341	12,679	39,662	49,117	15,135	33,982

Table 5. Outlays of the U.S. Government, May 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	19	1	17	141	19	122	136	20	116
Bureau of the Census	39	.....	39	367	.....	367	815	.....	815
Promotion of Industry and Commerce	29	.....	29	192	.....	192	176	.....	176
Science and Technology:									
National Oceanic and Atmospheric Administration	140	2	138	937	9	929	961	12	949
Patent and Trademark Office	(**)	.....	(**)	18	.....	18	77	.....	77
National Institute of Standards and Technology	24	.....	24	111	.....	111	97	.....	97
Other	9	.....	9	65	.....	65	51	.....	51
Total—Science and Technology	173	2	171	1,131	9	1,122	1,186	12	1,174
Other	2	.....	2	57	.....	57	62	.....	62
Proprietary receipts from the public	.....	5	−5	.....	45	−45	.....	39	−39
Intrabudgetary transactions	(**)	.....	(**)	−3	.....	−3	−3	.....	−3
Total—Department of Commerce	**260**	**8**	**252**	**1,885**	**73**	**1,812**	**2,373**	**71**	**2,302**
Department of Defense—Military:									
Military personnel:									
Department of the Army	4,355	.....	4,355	23,221	.....	23,221	18,198	.....	18,198
Department of the Navy	3,120	.....	3,120	19,407	.....	19,407	16,653	.....	16,653
Department of the Air Force	2,750	.....	2,750	15,664	.....	15,664	13,301	.....	13,301
Total—Military personnel	10,224	.....	10,224	58,292	.....	58,292	48,153	.....	48,153
Operation and Maintenance:									
Department of the Army	3,238	.....	3,238	23,812	.....	23,812	17,900	.....	17,900
Department of the Navy	2,654	.....	2,654	19,603	.....	19,603	18,970	.....	18,970
Department of the Air Force	2,469	.....	2,469	18,703	.....	18,703	16,659	.....	16,659
Defense Agencies:									
Defense Cooperation Account	−26	5,775	−5,801	−320	37,810	−38,130	.....	.....	.....
Other	690	.....	690	5,409	.....	5,409	5,269	.....	5,269
Total—Operation and Maintenance	9,025	5,775	3,250	67,206	37,810	29,396	58,797	.....	58,797
Procurement:									
Department of the Army	1,316	.....	1,316	10,318	.....	10,318	9,826	.....	9,826
Department of the Navy	2,637	.....	2,637	22,672	.....	22,672	21,499	.....	21,499
Department of the Air Force	2,738	.....	2,738	19,685	.....	19,685	19,801	.....	19,801
Defense agencies	244	.....	244	1,989	.....	1,989	2,116	.....	2,116
Total—Procurement	6,935	.....	6,935	54,664	.....	54,664	53,242	.....	53,242
Research, Development, Test, and Evaluation:									
Department of the Army	537	.....	537	3,720	.....	3,720	3,647	.....	3,647
Department of the Navy	717	.....	717	5,123	.....	5,123	6,194	.....	6,194
Department of the Air Force	932	.....	932	8,833	.....	8,833	10,391	.....	10,391
Defense agencies	716	.....	716	5,429	.....	5,429	5,582	.....	5,582
Total—Research, Development, Test, and Evaluation	2,902	.....	2,902	23,105	.....	23,105	25,814	.....	25,814
Military Construction:									
Department of the Army	61	.....	61	609	.....	609	839	.....	839
Department of the Navy	51	.....	51	555	.....	555	940	.....	940
Department of the Air Force	63	.....	63	577	.....	577	985	.....	985
Defense Agencies	137	.....	137	605	.....	605	598	.....	598
Total—Military construction	312	.....	312	2,346	.....	2,346	3,363	.....	3,363
Family housing:									
Department of the Army	134	.....	134	1,054	.....	1,054	1,101	.....	1,101
Department of the Navy	81	.....	81	535	.....	535	485	.....	485
Department of the Air Force	74	.....	74	611	.....	611	623	.....	623
Defense Agencies	6	.....	6	33	1	32	15	3	12
Revolving and Management Funds:									
Department of the Army	22	.....	22	−120	.....	−120	−81	.....	−81
Department of the Navy	268	(**)	268	44	2	42	−9	2	−11
Department of the Air Force	96	.....	96	42	.....	42	229	.....	229
Defense Agencies	−113	(**)	−113	−506	2	−508	503	(**)	503
Other:									
Department of the Army	−144	−48	−96	605	224	381	393	269	123
Department of the Navy	−42	−118	76	460	138	322	380	126	254
Department of the Air Force	−10	64	−73	122	442	−320	133	294	−161
Defense Agencies	8	15	−8	3	178	−175	22	57	−35
Total—Department of Defense-Military	**29,780**	**5,689**	**24,091**	**208,497**	**38,798**	**169,699**	**193,164**	**750**	**192,414**

Table 5. Outlays of the U.S. Government, May 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	95		95	792		792	745		745
Operation and maintenance, general	122		122	827		827	867		867
Other	72		72	646		646	672		672
Proprietary receipts from the public		15	−15		88	−88		89	−89
Total—Corps of Engineers	289	15	274	2,265	88	2,177	2,284	89	2,195
Military retirement:									
Payment to military retirement fund				10,782		10,782	10,596		10,596
Retired pay	(**)		(**)	1		1	1		1
Military retirement fund	1,946		1,946	15,268		15,268	14,233		14,233
Intrabudgetary transactions				−10,782		−10,782	−10,596		−10,596
Education benefits	(**)		(**)	58		58	31		31
Other	5	(**)	5	43	(**)	43	65	(**)	64
Proprietary receipts from the public		1	−1		5	−5		4	−4
Total—Department of Defense—Civil	**2,240**	**15**	**2,224**	**17,635**	**94**	**17,541**	**16,614**	**93**	**16,521**
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	474		474	3,579		3,579	3,193		3,193
Impact aid	69		69	652		652	684		684
School improvement programs	157		157	970		970	863		863
Chicago Litigation Settlements				2		2	7		7
Indian Education	9		9	45		45	44		44
Total—Office of Elementary and Secondary Education	708		708	5,248		5,248	4,790		4,790
Office of Bilingual Education and Minority Languages Affairs	20		20	125		125	134		134
Office of Special Education and Rehabilitative Services:									
Special education	175		175	1,660		1,660	1,140		1,140
Rehabilitation services and disability research	158		158	1,345		1,345	1,264		1,264
Special institutions for persons with disabilities	9		9	76		76	62		62
Office of Vocational and Adult Education	80		80	810		810	971		971
Office of Postsecondary Education:									
College housing loans	(**)	7	−7	17	44	−27	15	69	−53
Student financial assistance	391		391	4,448		4,448	4,176		4,176
Guaranteed student loans	498		498	3,462		3,462	3,166		3,166
Higher education	39		39	373		373	456		456
Howard University	21		21	122		122	119		119
Other	3		3	25		25	11		11
Total—Office of Postsecondary Education	952	7	945	8,447	44	8,404	7,943	69	7,874
Office of Educational Research and Improvement	21		21	189		189	157		157
Departmental Management	43		43	238		238	220		220
Proprietary receipts from the public		6	−6		34	−34		44	−44
Total—Department of Education	**2,165**	**13**	**2,152**	**18,138**	**78**	**18,060**	**16,681**	**112**	**16,569**
Department of Energy:									
Atomic energy defense activities	920		920	6,562		6,562	5,734		5,734
Energy programs:									
General science and research activities	101		101	721		721	642		642
Energy supply, R and D activities	197		197	1,486		1,486	1,425		1,425
Uranium supply and enrichment activities	105		105	832		832	924		924
Fossil energy research and development	37		37	273		273	249		249
Energy conservation	37		37	234		234	223		223
Strategic petroleum reserve	20		20	−297		−297	284		284
Nuclear waste disposal fund	−7		−7	182		182	192		192
Other	54	(**)	54	364	3	361	313		313
Total—Energy Programs	544	(**)	543	3,795	3	3,792	4,253		4,253
Power Marketing Administration	101	165	−64	756	1,236	−479	726	960	−234
Departmental Administration	32		32	285		285	290		290
Proprietary receipts from the public		161	−161		1,875	−1,875		1,768	−1,768
Intrabudgetary transactions	−46		−46	−178		−178	−129		−129
Total—Department of Energy	**1,551**	**327**	**1,224**	**11,220**	**3,114**	**8,106**	**10,873**	**2,728**	**8,145**

Table 5. Outlays of the U.S. Government, May 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security:									
Public Health Service:									
Food and Drug Administration	56	(**)	56	428	2	426	381	2	379
Health Resources and Services Administration:									
Public enterprise funds	4	.....	4	26	.....	26	4	.....	4
Health resources and services	167	.....	167	1,024	.....	1,024	1,015	.....	1,015
Indian Health Service	119	.....	119	839	.....	839	727	.....	727
Centers for Disease Control	101	.....	101	728	.....	728	606	.....	606
National Institutes of Health:									
Cancer Research	139	.....	139	1,066	.....	1,066	1,104	.....	1,104
Heart, Lung, and Blood Research	99	.....	99	729	.....	729	744	.....	744
Diabetes, Digestive and Kidney Diseases	52	.....	52	395	.....	395	357	.....	357
Neurological Disorders and Stroke	46	.....	46	334	.....	334	328	.....	328
Allergy and Infectious Diseases	77	.....	77	552	.....	552	526	.....	526
General Medical Sciences	65	.....	65	476	.....	476	484	.....	484
Child Health and Human Development	39	.....	39	300	.....	300	291	.....	291
Other research institutes	96	.....	96	723	.....	723	695	.....	695
Research resources	34	.....	34	249	.....	249	249	.....	249
Other	62	.....	62	296	.....	296	201	.....	201
Total—National Institutes of Health	710	.....	710	5,119	.....	5,119	4,979	.....	4,979
Alcohol, Drug Abuse, and Mental Health Administration	326	.....	326	1,784	.....	1,784	1,283	.....	1,283
Agency for Health Care Policy and Research	(**)	.....	(**)	−5	.....	−5	.....	.....	.....
Office of Assistant Secretary for Health	20	.....	20	168	.....	168	137	.....	137
Total—Public Health Service	1,503	(**)	1,503	10,110	2	10,108	9,132	2	9,130
Health Care Financing Administration:									
Grants to States for Medicaid	4,294	.....	4,294	32,409	.....	32,409	26,217	.....	26,217
Payments to health care trust funds	3,082	.....	3,082	23,429	.....	23,429	23,005	.....	23,005
Other	6	.....	6	89	.....	89	59	.....	59
Federal hospital insurance trust fund:									
Benefit payments	6,582	.....	6,582	45,629	.....	45,629	43,160	.....	43,160
Administrative expenses and construction	33	.....	33	614	.....	614	606	.....	606
Total—FHI trust fund	6,615	.....	6,615	46,243	.....	46,243	43,766	.....	43,766
Federal supplementary medical insurance trust fund:									
Benefit payments	4,275	.....	4,275	29,524	.....	29,524	26,621	.....	26,621
Administrative expenses and construction	174	.....	174	1,004	.....	1,004	879	.....	879
Total—FSMI trust fund	4,449	.....	4,449	30,529	.....	30,529	27,500	.....	27,500
Total—Health Care Financing Administration	18,446	.....	18,446	132,699	.....	132,699	120,548	.....	120,548
Social Security Administration:									
Payments to social security trust funds	25	.....	25	4,279	2,889	1,390	3,628	.....	3,628
Special benefits for disabled coal miners	71	.....	71	569	.....	569	584	.....	584
Supplemental security income program	2,517	.....	2,517	11,356	.....	11,356	7,995	.....	7,995
Total—Social Security Administration	2,613	.....	2,613	16,205	2,889	13,316	12,207	.....	12,207
Family Support Administration:									
Family support payments to States	1,066	.....	1,066	8,941	.....	8,941	8,081	.....	8,081
Low income home energy assistance	131	.....	131	1,473	.....	1,473	1,142	.....	1,142
Refugee and entrant assistance	38	.....	38	261	.....	261	253	.....	253
Grants to States for special services	28	.....	28	242	.....	242	227	.....	227
Payments to States for family support activities	66	.....	66	344	.....	344	153	.....	153
Interim assistance to States for legalization	114	.....	114	666	.....	666	362	.....	362
Other	12	.....	12	55	.....	55	54	.....	54
Total—Family Support Administration	1,455	.....	1,455	11,983	.....	11,983	10,271	.....	10,271
Human Development Services:									
Social services	172	.....	172	1,938	.....	1,938	1,853	.....	1,853
Human development services	211	.....	211	2,009	.....	2,009	1,950	.....	1,950
Payments to states for foster care and adoption assistance	192	.....	192	1,390	.....	1,390	968	.....	968
Total—Human Development Services	574	.....	574	5,337	.....	5,337	4,771	.....	4,771
Office of the Secretary	3	.....	3	108	.....	108	105	.....	105
Proprietary receipts from the public	.....	1,012	−1,012	.....	8,078	−8,078	.....	7,815	−7,815
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund	−3,078	.....	−3,078	−23,904	.....	−23,904	−22,204	.....	−22,204

Table 5. Outlays of the U.S. Government, May 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security—Continued									
Payments for tax and other credits:									
Federal hospital insurance trust fund	−4	.....	−4	475	.....	475	−806	.....	−806
Total—Department of Health and Human Services, Except Social Security	**21,512**	**1,012**	**20,500**	**153,012**	**10,969**	**142,043**	**134,024**	**7,817**	**126,207**
Department of Health and Human Services, Social Security (OFF BUDGET):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	20,009	.....	20,009	155,947	.....	155,947	144,477	.....	144,477
Administrative expenses and construction	142	.....	142	1,185	.....	1,185	1,040	.....	1,040
Payment to railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers	.....	.....	.....	418	.....	418	417	.....	417
Total—FOASI trust fund	20,151	.....	20,151	157,550	.....	157,550	145,934	.....	145,934
Federal disability insurance trust fund:									
Benefit payments	2,349	.....	2,349	17,578	.....	17,578	15,964	.....	15,964
Administrative expenses and construction	65	.....	65	535	.....	535	504	.....	504
Payment to railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers	.....	.....	.....	45	.....	45	40	.....	40
Total—FDI trust fund	2,414	.....	2,414	18,158	.....	18,158	16,508	.....	16,508
Proprietary receipts from the public	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary transactions[1]	−26	.....	−25	−1,390	.....	−1,390	−3,628	.....	−3,628
Total—Department of Health and Human Services, Social Security (OFF BUDGET)	**22,540**	**(**)**	**22,540**	**174,318**	**(**)**	**174,318**	**158,814**	**(**)**	**158,814**
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	645	651	−6	5,297	4,115	1,183	4,759	4,275	484
Housing for the elderly or handicapped fund	42	53	−11	992	425	567	819	412	407
Other	−18	6	−23	−10	47	−57	2	46	−44
Rent supplement payments	5	.....	5	34	.....	34	33	.....	33
Homeownership assistance	27	.....	27	81	.....	81	70	.....	70
Rental housing assistance	55	.....	55	433	.....	433	415	.....	415
Rental housing development grants	1	.....	1	20	.....	20	57	.....	57
Low-rent public housing	74	.....	74	610	.....	610	548	.....	548
Public housing grants	157	.....	157	1,154	.....	1,154	871	.....	871
College housing grants	2	.....	2	14	(**)	14	14	.....	14
Lower income housing assistance	917	.....	917	7,286	.....	7,286	6,959	.....	6,959
Section 8 contract renewals	35	.....	35	151	.....	151	.....	.....	.....
Other	1	.....	1	10	.....	10	8	.....	8
Total—Housing Programs	1,944	710	1,234	16,073	4,587	11,486	14,556	4,733	9,823
Public and Indian Housing Programs:									
Payments for operation of low income housing projects	174	.....	174	1,304	.....	1,304	1,137	.....	1,137
Low-rent public housing—loans and other expenses	12	3	8	234	31	203	340	35	305
Total—Public and Indian Housing Programs	186	3	182	1,538	31	1,507	1,477	35	1,442
Government National Mortgage Association:									
Management and liquidating functions fund	(**)	.....	(**)	(**)	3	−3	11	14	−3
Guarantees of mortgage-backed securities	292	184	107	1,378	1,635	−257	747	1,028	−282
Total—Government National Mortgage Association	292	184	107	1,378	1,638	−259	758	1,042	−285
Community Planning and Development:									
Public enterprise fund	8	8	−1	63	75	−12	37	77	−40
Community development grants	236	.....	236	1,937	.....	1,937	1,836	.....	1,836
Urban development action grants	7	.....	7	93	.....	93	157	.....	157
Rental rehabilitation grants	12	.....	12	101	.....	101	140	.....	140
Other	11	.....	11	81	.....	81	58	.....	58
Total—Community Planning and Development	272	8	264	2,274	75	2,199	2,228	77	2,152

Table 5. Outlays of the U.S. Government, May 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development—Continued									
Management and Administration	49	.....	49	270	.....	270	251	.....	251
Other	1	.....	1	18	.....	18	17	.....	17
Total—Department of Housing and Urban Development	**2,745**	**906**	**1,839**	**21,551**	**6,331**	**15,221**	**19,287**	**5,887**	**13,400**
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	48	.....	48	300	.....	300	302	.....	302
Firefighting	12	.....	12	87	.....	87	56	.....	56
Other	14	.....	14	98	.....	98	250	.....	250
Minerals Management Service	56	.....	56	466	.....	466	431	.....	431
Office of Surface Mining Reclamation and Enforcement	28	.....	28	212	.....	212	209	.....	209
Total—Land and minerals management	158	.....	158	1,162	.....	1,162	1,249	.....	1,249
Water and science:									
Bureau of Reclamation:									
Construction program	31	.....	31	203	.....	203	236	.....	236
Operation and maintenance	24	.....	24	149	.....	149	128	.....	128
Other	37	10	27	394	73	321	340	22	318
Geological Survey	49	.....	49	338	.....	338	347	.....	347
Bureau of Mines	19	3	16	124	19	105	118	17	101
Total—Water and science	160	13	147	1,207	92	1,116	1,169	39	1,131
Fish and wildlife and parks:									
United States Fish and Wildlife Service	97	.....	97	672	.....	672	569	.....	569
National Park Service	114	.....	114	735	.....	735	697	.....	697
Total—Fish and wildlife and parks	211	.....	211	1,407	.....	1,407	1,266	.....	1,266
Bureau of Indian Affairs:									
Operation of Indian programs	98	.....	98	899	.....	899	723	.....	723
Indian tribal funds	69	.....	69	316	.....	316	247	.....	247
Other	23	1	22	209	10	198	306	8	298
Total—Bureau of Indian Affairs	190	1	189	1,423	10	1,413	1,276	8	1,268
Territorial and International Affairs	7	.....	7	229	.....	229	249	.....	249
Departmental offices	13	.....	13	68	.....	68	71	.....	71
Proprietary receipts from the public	.....	153	−153	.....	1,299	−1,299	.....	1,240	−1,240
Intrabudgetary transactions	−1	.....	−1	−52	.....	−52	−105	.....	−105
Total—Department of the Interior	**738**	**167**	**570**	**5,445**	**1,400**	**4,044**	**5,174**	**1,286**	**3,888**
Department of Justice:									
Legal activities	206	.....	206	1,769	.....	1,769	1,068	.....	1,068
Federal Bureau of Investigation	162	.....	162	1,163	.....	1,163	1,046	.....	1,046
Drug Enforcement Administration	99	.....	99	426	.....	426	329	.....	329
Immigration and Naturalization Service	99	46	53	808	219	589	733	155	578
Federal Prison System	141	6	135	1,036	43	993	895	37	858
Office of Justice Programs	51	.....	51	436	.....	436	319	.....	319
Other	49	.....	49	297	.....	297	205	.....	205
Total—Department of Justice	**807**	**52**	**755**	**5,935**	**262**	**5,673**	**4,595**	**192**	**4,403**
Department of Labor:									
Employment and Training Administration:									
Training and employment services	307	.....	307	2,269	.....	2,269	2,229	.....	2,229
Community service employment for older Americans	31	.....	31	241	.....	241	236	.....	236
Federal unemployment benefits and allowances	13	.....	13	104	.....	104	97	.....	97
State unemployment insurance and employment service operations	−24	.....	−24	17	.....	17	−5	.....	−5
Advances to the unemployment trust fund and other funds	.....	.....	.....	30	.....	30	(**)	.....	(**)
Other	8	.....	8	50	.....	50	39	.....	39

Table 5. Outlays of the U.S. Government, May 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Employment and Training Administration—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,358	.....	2,358	17,115	.....	17,115	11,811	.....	11,811
State administrative expenses	252	.....	252	1,814	.....	1,814	1,717	.....	1,717
Federal administrative expenses	12	.....	12	147	.....	147	107	.....	107
Veterans employment and training	15	.....	15	107	.....	107	113	.....	113
Repayment of advances from the general fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	7	.....	7	68	.....	68	67	.....	67
Other	2	.....	2	15	.....	15	79	.....	79
Total—Unemployment trust fund	2,647	.....	2,647	19,266	.....	19,266	13,892	.....	13,892
Total—Employment and Training Administration	2,982	.....	2,982	21,977	.....	21,977	16,488	.....	16,488
Pension Benefit Guaranty Corporation	49	50	−1	471	910	−439	477	948	−470
Employment Standards Administration:									
Salaries and expenses	24	.....	24	152	.....	152	126	.....	126
Special benefits	146	.....	146	45	.....	45	−291	.....	−291
Black lung disability trust fund	55	.....	55	410	.....	410	408	.....	408
Other	8	.....	8	70	.....	70	63	.....	63
Occupational Safety and Health Administration	35	.....	35	173	.....	173	160	.....	160
Bureau of Labor Statistics	26	.....	26	138	.....	138	127	.....	127
Other	54	.....	54	288	.....	288	270	.....	270
Proprietary receipts from the public	.....	(**)	(**)	.....	3	−3	.....	5	−5
Intrabudgetary transactions	−54	.....	−54	−247	.....	−247	−193	.....	−193
Total—Department of Labor	3,326	50	3,275	23,477	913	22,565	17,636	953	16,683
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	220	.....	220	1,270	.....	1,270	1,251	.....	1,251
Acquisition and maintenance of buildings abroad	36	.....	36	237	.....	237	219	.....	219
Payment to Foreign Service retirement and disability fund	.....	.....	.....	109	.....	109	106	.....	106
Foreign Service retirement and disability fund	30	.....	30	243	.....	243	234	.....	234
Other	12	.....	12	57	.....	57	34	.....	34
Total—Administration of Foreign Affairs	297	.....	297	1,916	.....	1,916	1,844	.....	1,844
International Organizations and Conferences	5	.....	5	724	.....	724	557	.....	557
Migration and Refugee Assistance	41	.....	41	334	.....	334	327	.....	327
International Narcotics Control	7	.....	7	75	.....	75	87	.....	87
Other	5	.....	5	49	.....	49	39	.....	39
Proprietary receipts from the public	.....	.....	.....	.....	2	−2	.....	1	−1
Intrabudgetary transactions	(**)	.....	(**)	−149	.....	−149	−106	.....	−106
Total—Department of State	355	.....	355	2,948	2	2,946	2,749	1	2,747
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,173	.....	1,173	8,883	.....	8,883	8,752	.....	8,752
Other	20	.....	20	79	.....	79	73	.....	73
Other programs	7	.....	7	52	.....	52	61	.....	61
Total—Federal Highway Administration	1,200	.....	1,200	9,014	.....	9,014	8,886	.....	8,886
National Highway Traffic Safety Administration	21	.....	21	155	.....	155	171	.....	171
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	1	.....	1	425	.....	425	442	.....	442
Other	21	1	20	175	3	172	−41	16	−57
Total—Federal Railroad Administration	21	1	20	600	3	597	401	16	384

Table 5. Outlays of the U.S. Government, May 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation—Continued									
Urban Mass Transportation Administration:									
Formula grants	315	.....	315	1,586	.....	1,586	1,535	.....	1,535
Discretionary grants	111	.....	111	700	.....	700	580	.....	580
Other	48	.....	48	415	.....	415	449	.....	449
Federal Aviation Administration:									
Operations	210	.....	210	1,542	.....	1,542	2,016	.....	2,016
Other	(**)	(**)	(**)	(**)	2	−2	14	15	−1
Airport and airway trust fund:									
Grants-in-aid for airports	107	.....	107	998	.....	998	792	.....	792
Facilities and equipment	109	.....	109	908	.....	908	859	.....	859
Research, engineering and development	21	.....	21	109	.....	109	91	.....	91
Operations	168	.....	168	1,337	.....	1,337	536	.....	536
Total—Airport and airway trust fund	405	.....	405	3,352	.....	3,352	2,278	.....	2,278
Total—Federal Aviation Administration	615	(**)	615	4,894	2	4,891	4,308	15	4,292
Coast Guard:									
Operating expenses	175	.....	175	1,447	.....	1,447	1,321	.....	1,321
Acquisition, construction, and improvements	26	.....	26	239	.....	239	236	.....	236
Retired pay	35	.....	35	281	.....	281	269	.....	269
Other	39	(**)	38	99	4	96	147	3	144
Total—Coast Guard	275	(**)	274	2,066	4	2,063	1,974	3	1,971
Maritime Administration	110	181	−71	832	656	176	468	279	190
Other	41	2	39	100	13	87	98	6	92
Proprietary receipts from the public	.....	1	−1	.....	4	−4	.....	9	−9
Intrabudgetary transactions	.....	.....	.....	.....	.....	.....	−12	.....	−12
Total—Department of Transportation	**2,758**	**185**	**2,573**	**20,361**	**681**	**19,680**	**18,859**	**328**	**18,530**
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	−231	2	−233	−1,454	17	−1,471	−1,235	15	−1,250
Other	14	.....	14	23	.....	23	53	.....	53
Financial Management Service:									
Salaries and expenses	24	.....	24	154	.....	154	172	.....	172
Payment to the Resolution Funding Corporation	.....	.....	.....	1,293	.....	1,293	161	.....	161
Claims, Judgements, and Relief Acts	16	.....	16	352	.....	352	297	.....	297
Other	20	.....	20	131	.....	131	102	.....	102
Total—Financial Management Service	60	.....	60	1,931	.....	1,931	732	.....	732
Federal Financing Bank	−114	.....	−114	−216	.....	−216	−240	.....	−240
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	42	.....	42	207	.....	207	172	.....	172
Internal Revenue collections for Puerto Rico	14	.....	14	145	.....	145	156	.....	156
United States Customs Service	145	.....	145	1,225	.....	1,225	1,074	.....	1,074
Bureau of Engraving and Printing	−3	.....	−3	32	.....	32	25	.....	25
United States Mint	10	.....	10	50	.....	50	44	.....	44
Bureau of the Public Debt	20	.....	20	125	.....	125	111	.....	111
Internal Revenue Service:									
Processing tax returns and assistance	133	.....	133	1,213	.....	1,213	1,285	.....	1,285
Tax Law Enforcement	252	.....	252	2,322	.....	2,322	2,398	.....	2,398
Information system	118	.....	118	445	.....	445	.....	.....	.....
Payment where earned income credit exceeds liability for tax	507	.....	507	4,652	.....	4,652	4,157	.....	4,157
Refunding internal revenue collections, interest	286	.....	286	1,562	.....	1,562	1,251	.....	1,251
Other	17	1	16	89	4	85	48	10	39
Total—Internal Revenue Service	1,313	1	1,312	10,283	4	10,279	9,139	10	9,130

Table 5. Outlays of the U.S. Government, May 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury—Continued									
United States Secret Service	40	.....	40	300	.....	300	268	.....	268
Comptroller of the Currency	24	1	23	188	147	42	175	132	43
Office of Thrift Supervision	18	2	16	150	203	−53	86	164	−79
Interest on the public debt:									
Public issues (accrual basis)	17,736	.....	17,736	140,787	.....	140,787	130,725	.....	130,725
Special issues (cash basis)	5,415	.....	5,415	42,499	.....	42,499	37,424	.....	37,424
Total—Interest on the public debt	23,151	.....	23,151	183,286	.....	183,286	168,149	.....	168,149
Other	4	.....	4	26	.....	26	29	.....	29
Proprietary receipts from the public	.....	233	−233	.....	2,754	−2,754	.....	2,926	−2,926
Receipts from off-budget Federal entities	.....	.....	.....	−463	.....	−463	−456	.....	−456
Intrabudgetary transactions	−1,448	.....	−1,448	−14,943	.....	−14,943	−11,766	.....	−11,766
Total—Department of the Treasury	**23,060**	**238**	**22,821**	**180,895**	**3,125**	**177,770**	**166,515**	**3,246**	**163,269**
Department of Veterans Affairs:									
Veterans Benefits Administration:									
Public Enterprise Funds:									
Loan guaranty revolving fund	183	402	−219	1,565	1,319	246	1,630	1,214	416
Other	27	48	−20	174	332	−158	168	230	−62
Compensation and pensions	2,657	.....	2,657	12,039	.....	12,039	9,187	.....	9,187
Readjustment benefits	64	.....	64	427	.....	427	363	.....	363
Post-Vietnam-era veterans education account	21	.....	21	133	.....	133	163	.....	163
Insurance Funds:									
National service life	105	.....	105	843	.....	843	818	.....	818
United States government life	3	.....	3	19	.....	19	21	.....	21
Veterans special life	8	4	4	81	97	−16	74	94	−20
Other	7	.....	7	10	.....	10	8	.....	8
Total—Veterans Benefits Administration	3,076	454	2,622	15,292	1,748	13,544	12,433	1,537	10,896
Veterans Health Services and Research Administration:									
Medical care	994	.....	994	8,236	.....	8,236	7,692	.....	7,692
Other	172	19	153	345	153	192	327	153	174
Departmental Administration:									
General operating expenses	57	.....	57	652	.....	652	598	.....	598
Construction projects	51	.....	51	412	.....	412	448	.....	448
Other	9	.....	9	60	(**)	60	77	.....	77
Proprietary receipts from the public:									
National service life	.....	32	−32	.....	274	−274	.....	260	−260
United States government life	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other	(**)	178	−178	(**)	324	−324	(**)	286	−286
Intrabudgetary transactions	−7	.....	−7	−75	.....	−75	−162	.....	−162
Total—Department of Veterans Affairs	**4,351**	**683**	**3,668**	**24,923**	**2,499**	**22,424**	**21,413**	**2,237**	**19,176**
Environmental Protection Agency:									
Salaries and expenses	46	.....	46	647	.....	647	570	.....	570
Abatement, control, and compliance	78	.....	78	498	.....	498	415	.....	415
Construction grants	161	.....	161	1,506	.....	1,506	1,454	.....	1,454
Hazardous substance superfund	117	.....	117	891	.....	891	759	.....	759
Other	31	1	31	1,095	15	1,081	199	22	177
Proprietary receipts from the public	.....	6	−6	.....	56	−56	.....	84	−84
Intrabudgetary transactions	.....	.....	.....	−861	.....	−861	.....	.....	.....
Total—Environmental Protection Agency	**433**	**7**	**426**	**3,776**	**71**	**3,705**	**3,397**	**106**	**3,291**
General Services Administration:									
Real property activities	294	.....	294	2	.....	2	−368	.....	−368
Personal property activities	36	.....	36	153	.....	153	123	.....	123
Information Resources Management Service	46	.....	46	78	.....	78	−124	.....	−124
Federal property resources activities	2	.....	2	11	.....	11	8	.....	8
General activities	19	.....	19	32	.....	32	107	.....	107
Proprietary receipts from the public	.....	(**)	(**)	.....	36	−36	.....	11	−11
Total—General Services Administration	396	(**)	396	276	36	240	−255	11	−267

Table 5. Outlays of the U.S. Government, May 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	559	.....	559	3,861	.....	3,861	3,215	.....	3,215
Space flight, control, and data communications	462	.....	462	3,881	.....	3,881	3,439	.....	3,439
Construction of facilities	30	.....	30	208	.....	208	124	.....	124
Research and program management	184	.....	184	1,453	.....	1,453	1,353	.....	1,353
Other	1	.....	1	7	(**)	7	6	.....	6
Total—National Aeronautics and Space Administration	**1,235**	.....	**1,235**	**9,410**	**(**)**	**9,410**	**8,137**	.....	**8,137**
Office of Personnel Management:									
Government payment for annuitants, employees health benefits	304	.....	304	2,159	.....	2,159	1,742	.....	1,742
Payment to civil service retirement and disability fund	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Civil service retirement and disability fund	2,784	.....	2,784	22,277	.....	22,277	20,618	.....	20,618
Employees health benefits fund	1,093	1,242	−149	8,049	8,799	−750	7,150	7,916	−766
Employees life insurance fund	103	339	−236	764	1,549	−785	738	1,447	−709
Retired employees health benefits fund	1	1	(**)	6	6	(**)	8	8	(**)
Other	−5	.....	−5	68	.....	68	139	.....	139
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Other	−7	.....	−7	−44	.....	−44	−24	.....	−24
Total—Office of Personnel Management	**4,272**	**1,582**	**2,690**	**33,279**	**10,354**	**22,926**	**30,369**	**9,370**	**21,000**
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	79	75	4	611	510	101	575	576	(**)
Disaster loan fund	39	43	−5	454	378	75	567	358	209
Other	3	2	1	20	13	7	25	13	12
Other	38	(**)	37	263	1	263	264	(**)	264
Total—Small Business Administration	**158**	**121**	**37**	**1,348**	**902**	**446**	**1,432**	**948**	**484**
Other Independent agencies:									
Action	17	.....	17	121	.....	121	116	.....	116
Board for International Broadcasting	15	.....	15	148	.....	148	137	.....	137
Corporation for Public Broadcasting	.....	.....	.....	299	.....	299	229	.....	229
District of Columbia:									
Federal payment	115	.....	115	671	.....	671	557	.....	557
Other	−6	.....	−6	7	43	−36	20	51	−32
Equal Employment Opportunity Commission	18	.....	18	133	.....	133	128	.....	128
Export-Import Bank of the United States	44	108	−64	1,130	1,468	−338	1,177	1,243	−66
Federal Communications Commission	12	8	5	70	31	39	74	14	60
Federal Deposit Insurance Corporation:									
Bank Insurance Fund	1,146	245	901	6,264	6,160	104	9,082	5,282	3,800
Savings Association Insurance Fund	−1	2	−3	25	62	−38	1	14	−12
FSLIC Resolution Fund	1,174	172	1,002	6,853	2,219	4,634	6,140	1,724	4,416
Federal Emergency Management Agency:									
Public Enterprise Funds	10	26	−16	81	220	−139	402	155	247
Disaster Relief	68	.....	68	437	.....	437	1,141	.....	1,141
Salaries and expenses	17	.....	17	103	.....	103	97	.....	97
Emergency management and planning assistance	32	.....	32	181	.....	181	187	.....	187
Emergency food and shelter program	16	.....	16	104	.....	104	102	.....	102
Federal Housing Finance Board	1	1	(**)	6	8	−2	18	7	11
Federal Trade Commission	7	.....	7	49	.....	49	39	.....	39
Interstate Commerce Commission	3	.....	3	31	.....	31	30	.....	30
Legal Services Corporation	45	.....	45	233	.....	233	212	.....	212
National Archives and Records Administration	21	.....	21	96	(**)	96	112	.....	112
National Credit Union Administration:									
Credit union share insurance fund	11	39	−28	48	303	−255	45	138	−92
Central liquidity facility	14	17	−3	318	322	−4	191	237	−47
Other	10	(**)	10	−14	2	−15	−15	1	−15

Table 5. Outlays of the U.S. Government, May 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other Independent agencies—Continued									
National Endowment for the Arts	15	.....	15	118	.....	118	111	.....	111
National Endowment for the Humanities	15	.....	15	91	.....	91	83	.....	83
National Labor Relations Board	10	.....	10	99	.....	99	98	.....	98
National Science Foundation	149	.....	149	1,273	.....	1,273	1,148	.....	1,148
Nuclear Regulatory Commission	38	3	35	297	58	240	271	28	244
Panama Canal Commission	43	41	1	331	351	−20	320	318	2
Postal Service:									
Public Enterprise Funds (OFF-BUDGET)	2,961	3,880	−919	28,714	30,073	−1,358	23,704	23,420	283
Payment to the Postal Service Fund	.....	.....	.....	393	.....	393	376	.....	376
Railroad Retirement Board:									
Federal windfall subsidy	29	.....	29	216	.....	216	223	.....	223
Federal payments to the railroad retirement accounts	(**)	.....	(**)	78	.....	78	159	.....	159
Milwaukee railroad restructuring, administration	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
Rail Industry Pension Fund:									
Advances from FOASI fund	−85	.....	−85	−661	.....	−661	−627	.....	−627
OASI certifications	85	.....	85	662	.....	662	626	.....	626
Administrative expenses	6	.....	6	45	.....	45	43	.....	43
Interest on refunds and taxes	(**)	.....	(**)	−4	.....	−4	57	.....	57
Supplemental annuity pension fund	224	.....	224	1,800	.....	1,800	1,745	.....	1,745
Other	(**)	.....	(**)	3	.....	3	2	.....	2
Intrabudgetary Transactions:									
Social security equivalent benefit account	377	.....	377	2,948	.....	2,948	2,805	.....	2,805
Payments from other funds to railroad retirement trust funds	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	.....	.....	.....	−78	.....	−78	−224	.....	−224
Total—Railroad Retirement Board	636	.....	636	5,008	.....	5,008	4,812	.....	4,812
Resolution Trust Corporation	[2]1,427	.....	1,427	31,984	12,065	19,919	29,213	13,023	16,191
Securities and Exchange Commission	11	.....	11	100	.....	100	102	15	87
Smithsonian Institution	32	.....	32	228	.....	228	201	.....	201
Tennessee Valley Authority	187	8	179	3,824	3,691	133	4,746	4,886	−140
United States Information Agency	85	1	84	624	2	622	606	(**)	606
Other	72	1	71	736	172	564	681	48	632
Total—Other Independent agencies	**8,470**	**4,553**	**3,917**	**91,218**	**57,249**	**33,969**	**86,695**	**50,604**	**36,090**
Undistributed offsetting receipts:									
Other Interest	.....	(**)	(**)	.....	(**)	(**)	.....	2	−2
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Department of Defense—Civil:									
Military retirement fund	−1,573	.....	−1,573	−11,549	.....	−11,549	−10,779	.....	−10,779
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET):									
Federal employer contributions	−418	.....	−418	−3,202	.....	−3,202	−2,979	.....	−2,979
Payments for military service credits	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund (OFF-BUDGET):									
Federal employer contributions	−45	.....	−45	−345	.....	−345	−309	.....	−309
Payments for military service credits	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal hospital insurance trust fund:									
Federal employer contributions	−179	.....	−179	−1,376	.....	−1,376	−1,332	.....	−1,332
Payments for military service credits	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	−9	.....	−9	−57	.....	−57	−53	.....	−53
Office of Personnel Management:									
Civil Service retirement and disability fund	−756	.....	−756	−5,717	.....	−5,717	−5,192	.....	−5,192
Total—Employer share, employee retirement	−2,980	.....	−2,980	−22,247	.....	−22,247	−20,645	.....	−20,645

Table 5. Outlays of the U.S. Government, May 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	−3	.....	−3	−7	.....	−7	−8	.....	−8
Department of Defense—Civil:									
Education benefits fund	(**)	.....	(**)	−2	.....	−2	−13	.....	−13
Military retirement fund	−4,174	.....	−4,174	−7,866	.....	−7,866	−6,536	.....	−6,536
Soldiers' and Airmen's Home permanent fund	−20	.....	−20	−55	.....	−55	−50	.....	−50
Corps of Engineers	.....	.....	.....	−8	.....	−8	−4	.....	−4
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	−141	.....	−141	−9,455	.....	−9,455	−7,616	.....	−7,616
Federal disability insurance trust fund (OFF-BUDGET)	−13	.....	−13	−552	.....	−552	−438	.....	−438
Federal hospital insurance trust fund	−42	.....	−42	−4,412	.....	−4,412	−4,016	.....	−4,016
Federal supplementary medical insurance trust fund	−17	.....	−17	−807	.....	−807	−792	.....	−792
Department of Labor:									
Unemployment trust fund	−15	.....	−15	−2,298	.....	−2,298	−2,006	.....	−2,006
Department of State:									
Foreign Service retirement and disability fund	(**)	.....	(**)	−234	.....	−234	−215	.....	−215
Department of Transportation:									
Airport and airway trust fund	−5	.....	−5	−645	.....	−645	−618	.....	−618
Oil spill liability trust fund	−2	.....	−2	−5	.....	−5	.....	.....	.....
Highway trust fund	−5	.....	−5	−708	.....	−708	−758	.....	−758
Department of Veterans Affairs:									
United States government life insurance fund	(**)	.....	(**)	−7	.....	−7	−7	.....	−7
National service life insurance fund	−2	.....	−2	−534	.....	−534	−523	.....	−523
Environmental Protection Agency:									
Post-closure liability trust fund	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Other	(**)	.....	(**)	2	.....	2	−1	.....	−1
National Aeronautics and Space Administration	(**)	.....	(**)	−1	.....	−1	−1	.....	−1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	−97	.....	−97	−11,027	.....	−11,027	−10,224	.....	−10,224
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	−160	.....	−160	−644	.....	−644	−473	.....	−473
Other	−6	.....	−6	−11	.....	−11	−81	.....	−81
Total—Interest received by trust funds	−4,703	.....	−4,703	−39,276	.....	−39,276	−34,381	.....	−34,381
Unrealized Discount on trust fund investments	−4	.....	−4	−103	.....	−103	−30	.....	−30
Rents and Royalties on the Outer Continental Shelf lands	.....	200	−200	.....	2,292	−2,292	.....	2,300	−2,300
Total—Undistributed offsetting receipts	−7,687	200	−7,887	−61,625	2,292	−63,917	−55,055	2,302	−57,357
Total outlays	134,603	17,697	116,906	1,022,807	161,297	861,510	930,970	112,505	818,465
Total On-Budget	109,719	13,817	95,902	833,328	131,225	702,104	759,794	89,085	670,709
Total Off-Budget	24,883	3,880	21,004	189,479	30,073	159,406	171,176	23,420	147,756
Total Surplus (+) or Deficit (−)			−53,346			−175,004			−151,488
Total On-Budget			−53,945			−212,160			−190,045
Total Off-Budget			+599			+37,156			+38,557

MEMORANDUM

Receipts offset against outlays [$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	27,994	26,164
Receipts from off-budget Federal entities	463	456
Intrabudgetary transactions	114,409	104,440
Governmental Receipts	37,810	.....
Total receipts offset against outlays	180,676	131,060

[1]Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[2]Includes receipts totalling $2,423 million.

... No transactions.

(**) Less than $500,000.

Note: Details may not add to totals due to rounding.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, May 1991 and Other Periods

[$ millions]

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	52,173	263,919	237,741	3,218,313	3,430,059	3,482,232
Federal Financing Bank	...	...	...	15,000	15,000	15,000
Total public debt securities	52,173	263,919	237,741	3,233,313	3,445,059	3,497,232
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	−442	−7,731	8,075	32,758	25,470	25,027
Total federal securities	51,731	256,188	245,816	3,266,073	3,470,530	3,522,261
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	9,989	69,395	73,775	795,907	855,313	865,302
Total borrowing from the public	41,742	186,793	172,041	2,470,166	2,615,217	2,656,959
Plus premium on public debt securities	−3	20	222	816	840	837
Less discount on public debt securities	987	16,231	39,005	60,627	75,871	76,858
Total borrowing from the public less premium & discount	40,751	170,582	133,257	2,410,355	2,540,186	2,580,937
Accrued interest payable to the public	−14,010	−11,611	−10,595	44,537	46,936	32,926
Allocations of special drawing rights	(**)	−253	158	6,823	6,569	6,569
Deposit funds	673	837	−483	8,422	8,587	9,259
Miscellaneous liability accounts (includes checks outstanding etc.)	5,446	−112	−651	9,882	4,324	9,770
Total liability accounts	**32,861**	**159,443**	**121,686**	**2,480,020**	**2,606,602**	**2,639,462**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash:[1]						
Federal Reserve account	−7,063	−1,019	−9,026	7,638	13,682	6,619
Tax and loan note accounts	−13,299	−11,283	−18,245	32,517	34,533	21,234
Balance	−20,362	−12,302	−27,271	40,155	48,215	27,853
Special drawing rights:						
Total holdings	190	−151	909	10,666	10,325	10,515
SDR certificates issued to Federal Reserve Banks	...	−1,500	...	−8,518	−10,018	−10,018
Balance	190	−1,651	909	2,148	307	497
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	...	...	...	19,699	19,699	19,699
Maintenance of value adjustments	1	−927	577	5,253	4,326	4,326
Letter of credit issued to IMF	50	328	−176	−14,976	14,698	−14,648
Dollar deposits with the IMF	−3	−5	7	−58	−60	−63
Receivable/payable (−) for interim maintenance of value adjustments	459	1,035	−352	−1,035	−460	−1
Balance	507	431	56	8,883	8,807	9,314
Loans to International Monetary Fund	...	...	−74	(**)	(**)	(**)
Other cash and monetary assets	744	8,074	−774	9,653	16,984	17,728
Total cash and monetary assets	−18,921	−5,448	−27,154	60,839	74,312	55,391
Miscellaneous asset accounts	−1,530	−5,291	−2,244	9,506	5,746	4,215
Total asset accounts	**−20,452**	**−10,739**	**−29,397**	**70,345**	**80,058**	**59,606**
Excess of liabilities (+) or assets (−)	**+53,312**	**+170,182**	**+151,083**	**+2,409,674**	**+2,526,544**	**+2,579,856**
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	34	4,822	405	...	4,788	4,822
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (−)]	**+53,346**	**+175,004**	**+151,488**	**+2,409,674**	**+2,531,332**	**+2,584,678**

[1] Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue Centers. Operating cash is presented on a modified cash basis; deposits are reflected as received and withdrawals are reflected as processed.

... No transactions.
(**) Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, May 1991 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	2,526,544	2,408,750	2,187,588
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of Thrift Savings Plan Clearing Accounts for Defense and CIA to a non-budgetary status	.....	.....	25
Revisions by Federal Agencies to the prior budget results	.....	92	1,335
Prior year revision for accrued interest	.....	833	833
Excess of liabilities beginning of period (current basis)	2,526,544	2,409,674	2,189,781
Budget surplus (–) or deficit:			
Based on composition of unified budget in prior fiscal year	53,346	175,004	151,488
Changes in composition of unified budget	.....	.....	.....
Total surplus (–) or deficit (Table 2)	53,346	175,004	151,488
Total—on-budget (Table 2)	53,945	212,160	190,045
Total—off-budget (Table 2)	–599	–37,156	–38,557
Transactions not applied to current year's surplus or deficit:			
Seigniorage	–34	–311	–393
Proceeds from sales of loan assets with recourse	.....	.....	.....
Profit on sale of gold	.....	.....	.....
Net receipts from cancelled checks	.....	–4,511	.....
Net gain/loss for IMF loan valuation adjustment	.....	.....	–12
Total—transactions not applied to current year's surplus or deficit	–34	–4,822	–405
Excess of liabilities close of period	2,579,856	2,579,856	2,340,864

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, May 1991 and Other Periods

[$ millions)

Classification	Net Transactions (–) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	.....	.....	.....	(**)	(**)	(**)
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	.....	–1,531	431	2,981	1,450	1,450
FSLIC Resolution Fund	–485	–6,264	–425	19,339	13,560	13,075
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	(**)	(**)	(**)	7	7	7
Department of Housing and Urban Development:						
Federal Housing Administration	42	49	70	357	365	407
Department of the Interior:						
Bureau of Land Management	.....	.....	.....	13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages	.....	.....	.....	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	.....	14	.....	126	140	140
Department of Defense:						
Homeowners assistance mortgages	1	(**)	–1	3	3	3
Independent agencies:						
National Archives and Records Administration	.....	.....	.....	302	302	302
Postal Service	.....	.....	.....	250	250	250
Tennessee Valley Authority	.....	.....	8,000	9,380	9,380	9,380
Total agency securities	–442	–7,731	8,075	32,758	25,470	25,027

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, May 1991 and Other Periods

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
Guaranty Reserve Fund	19	−461	58	505	24	44
Housing and Other Credit Guarantee Program, AID	.....	32	13	82	114	114
Department of Agriculture:						
Commodity Credit Corporation	899	5,171	3,359	16,619	20,892	21,791
Farmers Home Administration:						
Agriculture Credit Insurance Fund	105	−5,185	−225	14,035	8,745	8,850
Rural Development Insurance Fund	70	−1,215	−935	2,981	1,696	1,766
Rural Housing Insurance Fund	300	−1,795	−2,115	4,111	2,016	2,316
Federal Crop Insurance Corporation:						
Federal Crop Insurance Corporation Fund	.....	.....	.....	113	113	113
Rural Electrification Administration:						
Rural Communication Development Fund	.....	.....	.....	25	25	25
Rural Electrification and Telephone Revolving Fund	.....	124	191	7,865	7,989	7,989
Rural Telephone Bank	.....	.....	.....	759	759	759
Department of Commerce:						
Federal Ship Financing Fishing Vessels, NOAA	.....	.....	6	6	6	6
Department of Education:						
College Housing and Academic Facilities Fund	.....	46	36	67	113	113
College Housing Loans	.....	.....	−211	649	649	649
Department of Energy:						
Bonneville Power Administration	50	60	50	1,694	1,704	1,754
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration Fund	82	1,073	505	5,537	6,528	6,610
Housing for the Elderly or Handicapped	.....	439	338	7,019	7,458	7,458
Public and Indian Housing:						
Low-Rent Public Housing	.....	100	250	.....	100	100
Department of the Interior:						
Bureau of Mines, Helium Fund	.....	.....	.....	252	252	252
Department of Justice:						
Federal Prison Industries, Incorporated	.....	.....	.....	20	20	20
Department of Transportation:						
Federal Aviation Administration:						
Aircraft Purchase Loan Guarantee Program	(**)	(**)	(**)	1	1	1
Federal Railroad Administration:						
Settlements of Railroad Litigation	.....	−3	.....	−36	−39	−39
Regional Rail Reorganization Program	.....	(**)	−95	39	39	39
Maritime Administration:						
Federal Ship Financing Fund, Revolving Fund	.....	.....	.....	.....	.....	.....
Ocean Freight Differential	.....	.....	.....	.....	.....	.....
Department of the Treasury:						
Federal Financing Bank Revolving Fund	−126	9,263	5,450	158,318	167,708	167,582
Veterans Administration:						
Direct Loan Revolving Fund	.....	.....	.....	1,730	1,730	1,730
Other Independent Agencies:						
Federal Emergency Management Agency:						
National Insurance Development Fund	.....	8	7	138	146	146
Federal Deposit Insurance Corporation:						
FSLIC Resolution Fund	.....	.....	−29	.....	.....	.....
Pennsylvania Avenue Development Corporation:						
Land Acquisition and Development Fund	.....	.....	12	66	66	66
Railroad Retirement Board:						
Railroad Retirement Account	.....	.....	.....	2,128	2,128	2,128
Social Security Equivalent Benefit Account	224	1,857	1,712	2,369	4,002	4,226
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities	.....	.....	.....	20	20	20
Tennessee Valley Authority	.....	.....	.....	150	150	150
Export-Import Bank of the United States	.....	.....	.....	.....	.....	.....
Total agency borrowing from the Treasury financed through public debt securities issued	1,623	9,514	8,377	227,262	235,153	236,777

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, May 1991 and Other Periods—Continued

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	−22	−5,056	−284	9,756	4,722	4,700
Department of Agriculture:						
Rural Electrification Administration	29	−107	−140	23,450	23,313	23,342
Farmers Home Administration:						
Agriculture Credit Insurance Fund	...	...	−2,870	20,343	20,343	20,343
Rural Housing Insurance Fund	...	620	1,150	28,031	28,651	28,651
Rural Development Insurance Fund	...	...	...	3,675	3,675	3,675
Department of the Navy	...	−48	−48	1,672	1,624	1,624
Department of Education:						
Student Loan Marketing Association	...	−30	−30	4,880	4,850	4,850
Department of Energy	...	...	...	...	...	...
Department of Health and Human Services, Except Social Security:						
Medical Facilities Guarantee and Loan Fund	−3	−3	5	157	157	155
Department of Housing and Urban Development:						
Low Rent Housing Loans and Other Expenses	...	−47	−45	1,951	1,903	1,903
Community Development Grants	−3	−25	−23	244	222	219
Department of Interior:						
Territorial and International Affairs	...	−1	−1	55	54	54
Department of Transportation:						
Federal Railroad Administration	(**)	−1	−13	23	22	22
General Services Administration:						
Federal Buildings Fund	−1	98	−6	367	465	465
National Aeronautics and Space Administration:						
Space Flight, Control and Data Communications	...	−1,063	101	1,096	33	33
Small Business Administration:						
Business Loan and Investment Fund	−11	−116	−122	1,133	1,028	1,017
Independent Agencies:						
Export-Import Bank of the United States	...	−159	27	11,340	11,180	11,180
National Credit Union Administration	−3	−4	−47	57	56	53
Pennsylvania Avenue Development Corporation	3	27	...	...	24	27
Postal Service	−297	−297	−297	6,698	6,698	6,401
Resolution Trust Corporation	...	16,426	9,970	41,482	57,908	57,908
Tennessee Valley Authority	181	−949	−1,880	16,738	15,608	15,789
Washington Metropolitan Transit Authority	...	...	...	177	177	177
Total borrowing from the Federal Financing Bank	**−126**	**9,263**	**5,444**	173,325	**182,714**	**182,588**

... No transactions.

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals due to rounding

(**) Less than $500,000.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, May 1991 and Other Periods

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	(**)	(**)	−1	6	7	7
Department of Commerce	(**)	(**)	−10	9	9	9
Department of Defense	5,975	9,571	.....	.....	3,596	9,571
Department of Energy	110	429	332	2,492	2,811	2,921
Department of Health and Human Services	.....	−11	11	11	.....	.....
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	317	258	257	6,635	6,576	6,893
Agency securities	.....	.....	.....	.....	.....	.....
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities	.....	3	3	4	7	7
Agency securities	.....	.....	.....	65	65	65
Guarantees of mortgage-backed securities:						
Public debt securities	−105	260	265	2,051	2,416	2,310
Agency securities	.....	−3	10	79	77	77
Housing management:						
Community disposal operations fund:						
Agency securities	.....	.....	.....	.....	.....	.....
Other	(**)	33	48	145	178	178
Department of the Interior:						
Public debt securities	22	68	214	1,357	1,403	1,425
Agency securities	.....	.....	.....	.....	.....	.....
Department of Labor	2	444	477	1,607	2,048	2,051
Department of Transportation	14	102	212	604	692	706
Department of the Treasury	−156	−381	−94	1,954	1,729	1,573
Department of Veterans Affairs:						
Veterans reopened insurance fund	−5	1	(**)	674	680	674
Canteen Service Revolving Fund	.....	2	1	45	47	47
Guaranty and Indemnity Fund	27	151	48	113	237	264
Independent agencies:						
Export-Import Bank of the United States	64	171	97	78	184	248
Federal Emergency Management Agency:						
National insurance development fund	.....	183	−348	200	383	383
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	−922	−1,635	−3,372	8,438	7,726	6,804
FSLIC Resolution Fund:						
Public debt securities	122	−616	−1,394	902	165	287
Savings Association Insurance Fund	3	37	112	13	47	50
Postal Service	28	1,536	701	3,064	4,572	4,600
National Credit Union Administration	20	273	109	1,895	2,148	2,168
Tennessee Valley Authority	12	−1,186	6,373	5,447	4,249	4,261
Other	−42	254	−8	625	921	879
Other	−213	219	113	2,074	2,506	2,293
Total public debt securities	5,275	10,164	4,145	40,445	45,334	50,609
Total agency securities	.....	−3	10	145	142	142
Total Federal funds	**5,275**	**10,162**	**4,155**	**40,590**	**45,476**	**50,751**
Trust funds:						
Legislative Branch:						
United States Tax Court	.....	(**)	(**)	3	4	4
Library of Congress	(**)	1	1	4	5	5
Other	(**)	(**)	4	25	25	25
The Judiciary:						
Judicial survivors annuity fund	3	12	7	158	167	170
Department of Agriculture	1	2	22	11	12	13
Department of Commerce	(**)	(**)	(**)	.....	(**)	(**)
Department of Defense—Military	(**)	1	(**)	8	8	9
Department of Defense—Civil:						
Military Retirement Fund	3,335	13,783	13,534	64,752	75,200	78,535
Other	42	179	154	1,018	1,155	1,197

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, May 1991 and Other Periods—Continued

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds—Continued						
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	−55	34,656	36,925	203,717	238,427	238,372
Federal disability insurance trust fund	−282	1,042	1,829	11,505	12,829	12,547
Federal hospital insurance trust fund:						
Public debt securities	−1,254	6,382	8,127	96,249	103,885	102,631
Agency securities	...	...	...	...	...	...
Federal supplementary medical insurance trust fund	−388	2,331	2,518	14,286	17,004	16,617
Other	8	144	139	386	522	530
Department of the Interior:						
Public debt securities	−1	39	−65	210	250	249
Agency securities	...	...	...	...	...	...
Department of Labor:						
Unemployment trust fund	4,342	−1,320	3,943	50,528	44,866	49,208
Other	−8	−14	−7	48	42	34
Department of State:						
Foreign service retirement and disability fund	−20	217	159	4,881	5,117	5,098
Other	...	...	(**)	...	...	...
Department of Transportation:						
Airport and airway trust fund	−134	213	854	14,312	14,659	14,525
Highway trust fund	25	1,256	1,348	16,679	17,911	17,935
Other	22	214	73	900	1,092	1,114
Department of the Treasury	−13	−41	−44	152	123	111
Department of Veterans Affairs:						
Government life insurance fund	−2	−12	−14	164	155	152
National service life insurance:						
Public debt securities	−66	−35	−27	10,917	10,949	10,882
Veterans special life insurance fund	−4	16	20	1,298	1,318	1,314
General Post Fund National Homes	...	1	3	31	31	31
Environmental Protection Agency	118	674	271	2,742	3,298	3,416
National Aeronautics and Space Administration	(**)	(**)	(**)	15	15	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	−1,470	−2,572	−2,161	235,686	234,584	233,114
Employees health benefits fund	158	779	797	4,612	5,232	5,390
Employees life insurance fund	236	788	713	10,606	11,158	11,394
Retired employees health benefits fund	(**)	(**)	(**)	1	1	1
Independent agencies:						
Federal Deposit Insurance Corporation	...	...	...	...	...	...
Federal Emergency Management Agency	...	−1	...	1	...	...
Harry S. Truman Memorial Scholarship Trust Fund	1	2	2	49	51	52
Japan-United States Friendship Commission	1	1	(**)	16	17	18
Railroad Retirement Thrift Investment Board	...	...	...	...	...	...
Railroad Retirement Board	117	487	495	9,271	9,641	9,757
Other	2	8	1	78	84	86
Total public debt securities	4,714	59,234	69,620	755,317	809,837	814,551
Total agency securities	...	...	...	...	...	...
Total trust funds	**4,714**	**59,234**	**69,620**	755,317	809,837	814,551
Grand total	9,989	**69,395**	**73,775**	**795,907**	**855,313**	**865,302**

... No transactions.
(**)Less than $500,000.

Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals due to rounding

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1991

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts														
Individual income taxes	40,691	27,156	46,471	50,882	27,929	11,288	77,768	20,005					302,189	300,801
Corporation income taxes	1,614	1,294	22,523	3,829	2,495	12,807	13,296	2,032					59,891	53,929
Social insurance taxes and contributions:														
Employment taxes and contributions	25,144	31,209	24,918	38,472	27,824	32,416	39,671	27,192					246,848	234,243
Unemployment insurance	1,082	2,098	217	778	1,678	226	2,435	6,928					15,442	15,784
Other retirement contributions	373	416	345	354	370	402	372	426					3,057	3,027
Excise taxes	3,011	2,953	3,005	2,931	2,594	4,149	3,842	3,653					26,137	23,215
Estate and gift taxes	1,065	845	741	906	772	864	1,546	835					7,574	7,967
Customs duties	1,528	1,354	1,281	1,324	1,215	1,271	1,219	1,244					10,436	10,915
Miscellaneous receipts	2,478	3,183	2,399	1,237	2,780	1,381	231	1,245					14,933	17,095
Total—budget receipts this year	**76,986**	**70,507**	**101,900**	**100,713**	**67,657**	**64,805**	**140,380**	**63,560**					**686,506**	.....
(On-budget)	**57,025**	**45,530**	**82,059**	**70,022**	**45,594**	**39,011**	**108,745**	**41,957**					**489,944**	.....
(Off-budget)	**19,960**	**24,977**	**19,841**	**30,690**	**22,063**	**25,794**	**31,634**	**21,603**					**196,563**	.....
Total—budget receipts prior year	*68,420*	*71,174*	*89,122*	*99,524*	*65,141*	*64,805*	*139,604*	*69,186*					.....	*666,977*
(On-budget)	*50,116*	*51,951*	*69,044*	*74,229*	*44,104*	*38,975*	*106,755*	*45,489*					.....	*480,664*
(Off-budget)	*18,304*	*19,223*	*20,077*	*25,295*	*21,037*	*25,829*	*32,849*	*23,697*					.....	*186,313*
Outlays														
Legislative Branch	209	219	144	189	140	156	146	352					1,557	1,575
The Judiciary	112	128	164	193	152	138	141	217					1,245	951
Executive Office of the President	17	11	17	16	17	18	17	17					129	97
Funds Appropriated to the President:														
International security assistance	447	4,756	316	−173	292	1,170	249	1,354					8,410	6,117
International development assistance	415	153	211	376	169	293	525	208					2,349	2,319
Other	−262	−447	−517	334	397	−372	303	43					−521	−1,022
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,123	1,804	2,820	1,614	417	1,288	1,230	861					11,158	8,437
Other	3,695	4,670	2,533	2,939	2,727	3,762	3,978	4,199					28,505	25,545
Department of Commerce	257	334	252	192	147	186	193	252					1,812	2,302
Department of Defense:														
Military:														
Department of the Army	7,046	8,554	7,292	6,376	7,739	8,515	7,905	9,567					62,995	51,554
Department of the Navy	8,420	9,504	8,000	6,972	8,015	9,055	8,688	9,603					68,258	64,985
Department of the Air Force	7,253	9,207	8,503	5,741	7,742	8,205	8,094	9,049					63,795	61,829
Defense agencies:														
Defense Cooperation Account	−1,630	−2,300	−378	−1,086	−8,887	−12,851	−5,196	−5,801					−38,130	.....
Other	1,379	1,774	1,398	1,802	1,479	1,927	1,350	1,673					12,781	14,045
Total Military	22,467	26,739	24,816	19,804	16,089	14,852	20,841	24,091					169,699	192,414
Civil	2,174	2,192	2,119	2,251	2,191	2,186	2,204	2,224					17,541	16,521
Department of Education	2,308	2,065	2,329	2,508	2,374	2,413	1,911	2,152					18,060	16,569
Department of Energy	1,339	1,177	1,097	896	875	802	697	1,224					8,106	8,145
Department of Health and Human Services, except Social Security:														
Public Health Service	1,264	1,168	1,114	1,201	1,189	1,345	1,325	1,503					10,108	9,130
Health Care Financing Administration:														
Grants to States for Medicaid	3,901	3,844	3,840	4,131	3,961	4,078	4,359	4,294					32,409	26,217
Federal hospital ins. trust fund	4,800	5,829	5,369	5,687	5,778	5,805	6,360	6,615					46,243	43,766
Federal supp. med. ins. trust fund	3,492	4,044	3,673	3,759	3,475	3,472	4,166	4,449					30,529	27,500
Other	2,795	2,751	1,943	2,926	3,085	3,803	3,128	3,088					23,518	23,064
Social Security Administration	2,792	2,346	−1,473	1,521	1,370	1,352	2,794	2,613					13,316	12,207
Family Support Administration	1,485	1,131	1,535	1,854	1,549	1,392	1,583	1,455					11,983	10,271
Human Development Service	441	404	922	927	634	736	699	574					5,337	4,771
Other	−3,686	−3,671	−2,952	−3,938	−4,110	−4,825	−4,126	−4,091					−31,399	−30,720
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	18,871	19,332	19,130	19,908	19,960	20,064	20,135	20,151					157,550	145,934
Federal disability ins. trust fund	2,118	2,190	2,176	2,296	2,273	2,340	2,351	2,414					18,158	16,508
Other	−1,539	−7	2,857	−1,341	−1	−7	−1,328	−25					−1,390	−3,628

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1991—Continued

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	1,977	2,135	1,924	1,870	1,782	1,685	2,009	1,839					15,221	13,400
Department of the Interior	592	597	435	594	348	375	533	570					4,044	3,888
Department of Justice	968	793	514	618	695	592	738	755					5,673	4,403
Department of Labor:														
Unemployment trust fund	1,643	1,682	2,006	2,798	2,640	2,896	2,954	2,647					19,266	13,892
Other	599	165	564	430	186	155	571	628					3,299	2,791
Department of State	376	695	313	153	365	309	380	355					2,946	2,747
Department of Transportation:														
Highway trust fund	1,422	1,240	1,364	1,108	758	885	992	1,193					8,962	8,825
Other	1,358	1,083	1,423	1,451	1,295	1,192	1,535	1,379					10,717	9,705
Department of the Treasury:														
Interest on the public debt	18,082	21,883	46,784	18,373	17,826	18,585	18,602	23,151					183,286	168,149
Other	−2,527	−2,491	−265	−1,217	928	1,275	−888	−330					−5,515	−4,880
Department of Veterans Affairs:														
Compensation and pensions	1,304	2,563	1,324	59	1,339	1,317	1,476	2,657					12,039	9,187
National service life	63	62	69	72	72	81	77	73					569	557
United States government life	2	2	2	2	2	3	2	3					18	21
Other	1,516	1,390	1,033	815	1,164	1,315	1,629	936					9,797	9,410
Environmental Protection Agency	493	456	447	423	458	464	538	426					3,705	3,291
General Services Administration	107	345	−309	170	−407	446	−508	396					240	−267
National Aeronautics and Space Administration	1,351	1,155	1,396	851	1,063	1,139	1,220	1,235					9,410	8,137
Office of Personnel Management	2,788	2,476	2,828	3,267	2,879	3,023	2,975	2,690					22,926	21,000
Small Business Administration	201	35	1	39	29	41	62	37					446	484
Independent agencies:														
Federal Deposit Insurance Corp.:														
Bank Insurance Fund	815	280	583	−442	−2,057	−572	596	901					104	3,800
Savings Association Fund	−16	1	17	−11	−4	−6	−16	−3					−38	−12
FSLIC Resolution Fund	496	267	565	330	137	1,119	718	1,002					4,634	4,416
Postal Service:														
Public Enterprise Funds (Off Budget)	13	349	130	−443	−486	695	−698	−919					−1,358	283
Payment to the Postal Service Fund	127	.....	29	118	.....	.....	118	.....					393	376
Resolution Trust Corporation	5,683	2,810	2,673	−400	2	4,385	3,340	1,427					19,919	16,191
Tennessee Valley Authority	18	−22	−78	26	−2	−122	134	179					133	−140
Other independent agencies	1,316	1,768	1,138	1,093	1,101	1,334	1,102	1,331					10,182	11,177
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,753	−2,494	−2,587	−2,828	−2,621	−2,924	−3,061	−2,980					−22,247	−20,645
Interest received by trust funds	−302	−3,954	−29,230	−77	−542	−196	−272	−4,703					−39,276	−34,381
Rents and royalties on Outer Continental Shelf lands	−468	−281	−304	−281	−258	−28	−470	−200					−2,292	−2,300
Other	−13	−11	−10	−8	−7	−34	−16	−4					−103	−32
Totals this year:														
Total outlays	108,270	118,142	109,212	99,023	93,834	105,876	110,249	116,906					861,510	.....
(On-budget)	89,358	96,693	94,679	79,105	72,667	83,339	90,361	95,902					702,104	.....
(Off-budget)	18,913	21,449	14,533	19,918	21,167	22,536	19,887	21,004					159,406	.....
Total—surplus (+) or deficit (−)	−31,285	−47,635	−7,311	+1,690	−26,177	−41,071	+30,131	−53,346					−175,004	.....
(On-budget)	−32,332	−51,163	−12,620	−9,082	−27,073	−44,329	+18,384	−53,945					−212,160	.....
(Off-budget)	+1,048	+3,528	+5,309	+10,772	+896	+3,258	+11,747	+599					+37,156	.....
Total—borrowing from the public less premium & discount	27,809	46,062	13,176	25,478	34,808	−9,059	−8,442	40,751					170,582	133,257
Totals—outlays prior year	*94,503*	*100,906*	*103,893*	*91,242*	*100,348*	*118,128*	*97,775*	*111,668*					.....	*818,465*
(On-budget)	*74,716*	*81,003*	*92,296*	*72,927*	*80,785*	*97,605*	*79,659*	*91,718*					.....	*670,709*
(Off-budget)	*19,787*	*19,904*	*11,598*	*18,315*	*19,563*	*20,524*	*18,116*	*19,950*					.....	*147,756*
Total—surplus (+) or deficit (−) prior year	*−26,084*	*−29,732*	*−14,772*	*+8,282*	*−35,207*	*−53,324*	*+41,829*	*−42,482*					.....	*−151,488*
(On-budget)	*−24,600*	*−29,052*	*−23,251*	*+1,302*	*−36,681*	*−58,629*	*+27,096*	*−46,229*					.....	*−190,045*
(Off-budget)	*−1,483*	*−680*	*+8,480*	*+6,980*	*+1,474*	*+5,306*	*+14,733*	*+3,747*					.....	*+38,557*

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of May 31, 1991

[$ millions]

Classification	This Month			Fiscal Year to Date			Securities Held as Investments Current Fiscal Year		
							Beginning of		Close of This Month
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	407	405	2	3,631	3,369	262	14,312	14,659	14,525
Black lung disability	60	55	5	442	410	32	.....	.....	.....
Federal disability insurance	2,146	2,414	−267	19,195	18,158	1,038	11,505	12,829	12,547
Federal employees life and health	.....	−385	385	.....	−1,535	1,535	15,219	16,391	16,786
Federal employees retirement	1,298	2,814	−1,516	20,297	22,526	−2,228	240,729	239,872	238,385
Federal hospital insurance	5,500	6,615	−1,116	53,190	46,243	6,947	96,249	103,885	102,631
Federal old-age and survivors insurance	20,098	20,151	−53	192,311	157,550	34,761	203,717	238,427	238,372
Federal supplementary medical insurance	4,073	4,449	−375	32,518	30,529	1,990	14,286	17,004	16,617
Highways	1,387	1,325	62	11,872	9,787	2,085	16,679	17,911	17,935
Military advances	458	940	−483	8,129	7,817	312	.....	.....	.....
Railroad retirement	526	607	−81	3,461	4,792	−1,330	9,271	9,641	9,757
Military retirement	5,747	1,946	3,801	30,197	15,268	14,930	64,752	75,200	78,535
Unemployment	6,974	2,647	4,327	17,895	19,266	−1,371	50,528	44,866	49,208
Veterans life insurance	34	112	−78	816	846	−30	12,380	12,421	12,349
All other trust	280	337	−56	3,937	2,353	1,584	5,694	6,731	6,905
Total trust fund receipts and outlays and investments held from Table 6-D	48,987	44,430	4,557	397,892	337,377	60,516	755,317	809,837	814,551
Less interfund transactions	10,872	10,872	.....	98,773	98,773	...			
Trust fund receipts and outlays on the basis of tables 4 & 5	38,115	33,558	4,557	299,120	238,604	60,516			
Total federal fund receipts and outlays	26,948	84,851	−57,903	404,831	640,350	−235,519			
Less interfund transactions	16	16	.....	209	209	....			
Federal fund receipts & outlays on the basis of tables 4 & 5	26,932	84,835	−57,903	404,622	640,141	−235,519			
Less offsetting proprietary receipts	1,487	1,487	.....	17,235	17,235	.....			
Net budget receipts & outlays	63,560	116,906	−53,346	686,506	861,510	−175,004			

....No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, May 1991 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	20,005	302,189	300,801
Corporation income taxes	2,032	59,891	53,929
Social insurance taxes and contributions:			
Employment taxes and contributions	27,192	246,848	234,243
Unemployment insurance	6,928	15,442	15,784
Other retirement contributions	426	3,057	3,027
Excise taxes	3,653	26,137	23,215
Estate and gift taxes	835	7,574	7,967
Customs	1,244	10,436	10,915
Miscellaneous	1,245	14,933	17,095
Total	63,560	686,506	666,977
NET OUTLAYS			
National defense	25,069	176,774	198,587
International affairs	1,862	12,722	10,159
General science, space, and technology	1,410	10,630	9,419
Energy	513	1,600	2,253
Natural resources and environment	1,557	12,557	11,666
Agriculture	1,638	13,247	11,041
Commerce and housing credit	3,115	28,114	29,353
Transportation	2,631	20,380	19,049
Community and regional development	698	5,157	6,166
Education, training, employment and social services	3,404	28,701	26,042
Health	6,059	44,614	36,972
Medicare	10,056	68,718	63,465
Income security	16,307	119,433	101,738
Social security	22,564	175,245	161,985
Veterans benefits and services	3,674	22,535	19,269
Administration of justice	1,219	8,175	6,686
General government	1,266	7,617	6,420
Interest	17,042	129,830	121,136
Undistributed offsetting receipts	−3,180	−24,538	−22,945
Total	116,906	861,510	818,465

Note: Details may not add to totals due to rounding

GPO 862-534

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19__* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

  -Appendix, The Budget of the United States Government, FY 19__
  -The United States Budget in Brief, FY 19__
  -Special Analyses
  -Historical Tables
  -Management of the United States Government
  -Major Policy Initiatives

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the June 1991 Statement will be 2:00 p.m. EST July 22, 1991.

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